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DEPARTMENT OF COMMERCE

International Trade Administration

[A-533-869, A-570-034]

Certain New Pneumatic Off-The-Road Tires from India and the People's Republic of China:
Initiation of Less-Than-Fair-Value Investigations

AGENCY: Enforcement and Compliance, International Trade Administration, Department of Commerce.

DATES: Effective date: February 3, 2016.

FOR FURTHER INFORMATION CONTACT: Stephen Bailey at (202) 482-0193 (India) and Alex Rosen at (202) 482-7814 (PRC), AD/CVD Operations, Enforcement and Compliance, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW, Washington, DC 20230.

SUPPLEMENTARY INFORMATION:

The Petitions

On January 8, 2016, the Department of Commerce (Department) received antidumping duty (AD) petitions concerning imports of certain new pneumatic off-the-road tires (off road tires) from the People's Republic of China (PRC) and India, filed in proper form on behalf of Titan Tire Corporation (Titan) and the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union, AFL-CIO, CLC (USW) (collectively, Petitioners).¹ The AD petitions were accompanied by three countervailing duty (CVD) petitions for the PRC, India and Sri Lanka.² Petitioners are a domestic producer of off

¹ See Petitions for the Imposition of Antidumping Duties on Imports of Certain New Pneumatic Off-the-Road Tires from India and the People's Republic of China and Countervailing Duties on Imports of Certain New Pneumatic Off-the-Road Tires from India, the People's Republic of China, and Sri Lanka, dated January 8, 2016 (collectively, Petitions).

² *Id.*

road tires and a recognized union, which represents the domestic industry engaged in the manufacture of off road tires in the United States.³

On January 12, 2016, the Department requested additional information and clarification of certain areas of the AD Petitions.⁴ Petitioners filed responses to these requests on January 14, 2016,⁵ provided further information regarding India on January 19, 2016,⁶ and provided further clarification regarding scope on January 20, 2016.⁷ On January 21, 2016, ATC Tires Private Ltd. and Alliance Tire Americas, Inc. (collectively, Alliance) provided comments on domestic industry support and requested that the Department poll the domestic industry with respect to the Petitions.⁸ On January 22, 2016, Petitioners provided a response to Alliance's comments on industry support and request for polling.⁹ Alliance provided additional comments

³ See Volume I of the Petitions, at I-2.

⁴ See the following January 12, 2016, letters from the Department to Petitioners: "Petition for the Imposition of Antidumping and Countervailing Duties on Imports of Certain New Pneumatic Off-The-Road Tires from India and The People's Republic of China and Countervailing Duties on Imports from Sri Lanka: Supplemental Questions" (General Issues Supplemental Questionnaire), "Petition for the Imposition of Antidumping Duties on Imports of Certain New Pneumatic Off-the-Road Tires from The People's Republic of China: Supplemental Questions," and "Petition for the Imposition of Antidumping Duties on Imports of Certain New Pneumatic Off-the-Road Tires from India: Supplemental Questions."

⁵ See the following January 14, 2016, responses from Petitioners: "Petitioners' Response to the Department's January 12, 2016, Supplemental Questionnaire Regarding General Issues," (General Issues Supplement); "Petitioners' Response to the Department's January 12, 2016 Supplemental Questions Regarding the Antidumping Petition on China (A-570-034)," (PRC Supplemental Response); "Petitioners' Response to the Department's January 12, 2016 Supplemental Questions Regarding the Antidumping Duty Petition on India" (First India Supplemental Response); and "Scope Supplement to the Petitions for the Imposition of Antidumping Duties on Imports of Certain New Pneumatic Off-the-Road Tires from India and the People's Republic of China and Countervailing Duties on Imports of Certain New Pneumatic Off-the-Road Tires from India, the People's Republic of China, and Sri Lanka" (First Scope Supplement).

⁶ See Petitioners' submission, "Petitioners' Second Supplement to the Antidumping Duty Petition on India," dated January 19, 2016 (Second India Supplemental Response). We note that Petitioners' submission of the Second India Supplemental Response was unsolicited by the Department. For further information, see the Department's memorandum to the File, "Petition for Initiation of Antidumping Duty Investigation of Certain New Pneumatic Off-the-Road Tires from India: Conference Call with Counsel to Petitioners," dated January 22, 2016.

⁷ See Petitioners' submission, "Second Scope Supplement to the Petitions for the Imposition of Antidumping Duties on Imports of Certain New Pneumatic Off-the-Road Tires from India and the People's Republic of China and Countervailing Duties on Imports of Certain New Pneumatic Off-the-Road Tires from India, the People's Republic of China, and Sri Lanka," dated January 20, 2016 (Second Scope Supplement).

⁸ See letter from Alliance, "Certain New Pneumatic Off-the-Road Tires from India, the People's Republic of China and Sri Lanka: Comments on Industry Support," dated January 21, 2016 (Alliance Letter).

⁹ See letter from Petitioners, "Petitioners' Response to Alliance's Polling Request Regarding the Petitions for the Imposition of Antidumping Duties on Imports of Certain New Pneumatic Off-the-Road Tires from India and the People's Republic of China and Countervailing Duties on Imports of Certain New Pneumatic Off-the-Road

on January 28, 2016.¹⁰ On January 27, 2016, the Department determined to toll all deadlines four business days as a result of the Federal Government closure during snowstorm “Jonas”, applicable to this initiation.

As explained in the memorandum from the Acting Assistant Secretary for Enforcement and Compliance, the Department has exercised its discretion to toll all administrative deadlines due to the recent closure of the Federal Government. All deadlines in this segment of the proceeding have been extended by four business days. The revised deadline for the initiation of these AD investigations is now February 3, 2016.¹¹

In accordance with section 732(b) of the Tariff Act of 1930, as amended (the Act), Petitioners alleged that imports of off road tires from India and the PRC are being, or are likely to be, sold in the United States at less-than-fair value within the meaning of section 731 of the Act, and that such imports are materially injuring, or threatening material injury to, an industry in the United States. Also, consistent with section 732(b)(1) of the Act, the Petitions are accompanied by information reasonably available to Petitioners supporting their allegations.

The Department finds that Petitioners filed these Petitions on behalf of the domestic industry because Petitioners are interested parties as defined in sections 771(9)(C) and (D) of the Act. The Department also finds that Petitioners demonstrated sufficient industry support with respect to the initiation of the AD investigations that Petitioners are requesting.¹²

Tires from India, the People’s Republic of China, and Sri Lanka,” dated January 22, 2016 (“Petitioners’ Response to Alliance Letter”).

¹⁰ See letter from Alliance, “Certain New Pneumatic Off-the-Road Tires from India, the People’s Republic of China and Sri Lanka: Reply Comments on Industry Support,” dated January 21, 2016 (“Alliance Letter II”).

¹¹ See Memorandum to the Record from Ron Lorentzen, Acting A/S for Enforcement & Compliance, regarding “Tolling of Administrative Deadlines As a Result of the Government Closure During Snowstorm Jonas,” dated January 27, 2016.

¹² See the “Determination of Industry Support for the Petitions” section below.

Periods of Investigation

Pursuant to 19 CFR 351.204(b)(1), because the Petitions were filed on January 8, 2016, the period of investigation (POI) is January 1, 2015, through December 31, 2015, for India and July 1, 2015, through December 31, 2015, for the PRC.

Scope of the Investigations

The product covered by these investigations is off road tires from India and the PRC. For a full description of the scope of these investigations, *see* the “Scope of the Investigations” in Appendix I of this notice. As explained in more detail in Appendix I, the scope of the PRC investigation is narrower than the scope of the investigation from India because the PRC investigation excludes any products covered by the existing antidumping and countervailing duty orders on Certain New Pneumatic Off-the-Road Tires from the PRC.¹³

Comments on Scope of the Investigations

During our review of the Petitions, the Department issued questions to, and received responses from, Petitioners pertaining to the proposed scope to ensure that the scope language in the Petitions would be an accurate reflection of the products for which the domestic industry is seeking relief.¹⁴

As discussed in the preamble to the Department’s regulations,¹⁵ we are setting aside a period for interested parties to raise issues regarding product coverage (scope). The Department will consider all comments received from parties and, if necessary, will consult with parties prior to the issuance of the preliminary determinations. If scope comments include

¹³ *See Certain New Pneumatic Off-the-Road Tires From the People's Republic of China: Notice of Amended Final Affirmative Determination of Sales at Less Than Fair Value and Antidumping Duty Order*, 73 FR 51624 (September 4, 2008) (A-570-912) and *Certain New Pneumatic Off-the-Road Tires From the People's Republic of China: Countervailing Duty Order*, 73 FR 51626 (September 4, 2008) (C-570-913).

¹⁴ *See General Issues Supplemental Questionnaire and First and Second Scope Supplements.*

¹⁵ *See Antidumping Duties; Countervailing Duties*, 62 FR 27296, 27323 (May 19, 1997).

factual information (*see* 19 CFR 351.102(b)(21)), all such factual information should be limited to public information. In order to facilitate preparation of its questionnaires, the Department requests all interested parties to submit such comments by 5:00 p.m. Eastern Time (ET) on Tuesday, February 23, 2016, which is 20 calendar days from the signature date of this notice. Any rebuttal comments, which may include factual information, must be filed by 5:00 p.m. ET on Friday, March 4, 2016, which is 10 calendar days after the initial comments deadline.

The Department requests that any factual information the parties consider relevant to the scope of the investigations be submitted during this time period. However, if a party subsequently finds that additional factual information pertaining to the scope of the investigations may be relevant, the party may contact the Department and request permission to submit the additional information. All such comments must be filed on the records of each of the concurrent AD and CVD investigations.

Filing Requirements

All submissions to the Department must be filed electronically using Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS).¹⁶ An electronically filed document must be received successfully in its entirety by the time and date when it is due. Documents excepted from the electronic submission requirements must be filed manually (*i.e.*, in paper form) with Enforcement and Compliance's APO/Dockets Unit, Room 18022, U.S. Department of Commerce, 14th Street and Constitution

¹⁶ *See Antidumping and Countervailing Duty Proceedings: Electronic Filing Procedures; Administrative Protective Order Procedures*, 76 FR 39263 (July 6, 2011); *see also Enforcement and Compliance; Change of Electronic Filing System Name*, 79 FR 69046 (November 20, 2014) for details of the Department's electronic filing requirements, which went into effect on August 5, 2011. Information on help using ACCESS can be found at <https://access.trade.gov/help.aspx> and a handbook can be found at <https://access.trade.gov/help/Handbook%20on%20Electronic%20Filing%20Procedures.pdf>.

Avenue, NW, Washington, DC 20230, and stamped with the date and time of receipt by the applicable deadlines.

Comments on Product Characteristics for AD Questionnaires

The Department requests comments from interested parties regarding the appropriate physical characteristics of off road tires to be reported in response to the Department's AD questionnaires. This information will be used to identify the key physical characteristics of the subject merchandise in order to report the relevant factors and costs of production accurately as well as to develop appropriate product-comparison criteria.

Interested parties may provide any information or comments that they feel are relevant to the development of an accurate list of physical characteristics. Specifically, they may provide comments as to which characteristics are appropriate to use as: 1) general product characteristics and 2) product-comparison criteria. We note that it is not always appropriate to use all product characteristics as product-comparison criteria. We base product-comparison criteria on meaningful commercial differences among products. In other words, although there may be some physical product characteristics utilized by manufacturers to describe off road tires, it may be that only a select few product characteristics take into account commercially meaningful physical characteristics. In addition, interested parties may comment on the order in which the physical characteristics should be used in matching products. Generally, the Department attempts to list the most important physical characteristics first and the least important characteristics last.

In order to consider the suggestions of interested parties in developing and issuing the AD questionnaires, all comments must be filed by 5:00 p.m. ET on Tuesday, February 23, 2016, which is twenty calendar days from the signature date of this notice. Any rebuttal comments

must be filed by 5:00 p.m. ET on Monday, February 29, 2016.¹⁷ All comments and submissions to the Department must be filed electronically using ACCESS, as explained above, on the records of both the India and the PRC less-than-fair-value investigations.

Determination of Industry Support for the Petitions

Section 732(b)(1) of the Act requires that a petition be filed on behalf of the domestic industry. Section 732(c)(4)(A) of the Act provides that a petition meets this requirement if the domestic producers or workers who support the petition account for: (i) at least 25 percent of the total production of the domestic like product; and (ii) more than 50 percent of the production of the domestic like product produced by that portion of the industry expressing support for, or opposition to, the petition. Moreover, section 732(c)(4)(D) of the Act provides that, if the petition does not establish support of domestic producers or workers accounting for more than 50 percent of the total production of the domestic like product, the Department shall: (i) poll the industry or rely on other information in order to determine if there is support for the petition, as required by subparagraph (A); or (ii) determine industry support using a statistically valid sampling method to poll the “industry.”

Section 771(4)(A) of the Act defines the “industry” as the producers as a whole of a domestic like product. Thus, to determine whether a petition has the requisite industry support, the statute directs the Department to look to producers and workers who produce the domestic like product. The International Trade Commission (ITC), which is responsible for determining whether “the domestic industry” has been injured, must also determine what constitutes a domestic like product in order to define the industry. While both the Department and the ITC

¹⁷ Where the deadline falls on a weekend/holiday, the appropriate date is the next business day. Because five days from February 23, 2016, is Sunday, February 28, 2016, the actual submission date is Monday, February 29, 2016.

must apply the same statutory definition regarding the domestic like product,¹⁸ they do so for different purposes and pursuant to a separate and distinct authority. In addition, the Department's determination is subject to limitations of time and information. Although this may result in different definitions of the like product, such differences do not render the decision of either agency contrary to law.¹⁹

Section 771(10) of the Act defines the domestic like product as "a product which is like, or in the absence of like, most similar in characteristics and uses with, the article subject to an investigation under this title." Thus, the reference point from which the domestic like product analysis begins is "the article subject to an investigation" (*i.e.*, the class or kind of merchandise to be investigated, which normally will be the scope as defined in the Petitions).

With regard to the domestic like product, Petitioners do not offer a definition of the domestic like product distinct from the scope of the investigations. Based on our analysis of the information submitted on the record, we have determined that off road tires constitute a single domestic like product and we have analyzed industry support in terms of that domestic like product.²⁰

In determining whether Petitioners have standing under section 732(c)(4)(A) of the Act, we considered the industry support data contained in the Petitions with reference to the domestic like product as defined in the "Scope of the Investigations," in Appendix I of this notice. To

¹⁸ See section 771(10) of the Act.

¹⁹ See *USEC, Inc. v. United States*, 132 F. Supp. 2d 1, 8 (CIT 2001) (citing *Algoma Steel Corp., Ltd. v. United States*, 688 F. Supp. 639, 644 (CIT 1988), *aff'd* 865 F.2d 240 (Fed. Cir. 1989)).

²⁰ For a discussion of the domestic like product analysis in this case, see Antidumping Duty Investigation Initiation Checklist: Certain New Pneumatic Off-the-Road Tires from India (India AD Checklist), at Attachment II, Analysis of Industry Support for the Antidumping and Countervailing Duty Petitions Covering Certain New Pneumatic Off-the-Road Tires from India, the People's Republic of China, and Sri Lanka (Attachment II); and Antidumping Duty Investigation Initiation Checklist: Certain New Pneumatic Off-the-Road Tires from the People's Republic of China (PRC AD Initiation Checklist), at Attachment II. These checklists are dated concurrently with this notice and on file electronically via ACCESS. Access to documents filed via ACCESS is also available in the Central Records Unit, Room B8024 of the main Department of Commerce building.

establish industry support, Petitioners provided Titan's production of the domestic like product in 2015 and estimated the 2015 production for each remaining U.S. producer of off road tires, by plant. Petitioners based their estimates of 2015 off road tire production by plant on daily plant-specific production capacity data published in *Modern Tire Dealer*. Petitioners multiplied the daily production capacity data by 360 (to estimate annual capacity) and then multiplied the annual production capacity for each plant by Titan's capacity utilization rate, which Petitioners believe is representative of the U.S. off road tires industry (to estimate domestic production by each plant). To calculate industry support, Petitioners added Titan's 2015 production of the domestic like product to the estimated 2015 production of the domestic like product for those plants represented by the USW, and divided the result by the estimated production of the domestic like product in 2015 for the entire U.S. off road tires industry.²¹ We relied on data Petitioners provided for purposes of measuring industry support.²²

On January 21, 2016, we received comments on industry support from Alliance, an Indian producer of the subject merchandise and its U.S. importer.²³ Petitioners responded to these comments on January 22, 2016.²⁴ Alliance submitted additional industry support comments on January 28, 2016.²⁵ For further discussion of these comments, *see* the India AD Initiation Checklist and PRC AD Initiation Checklist, at Attachment II.

Our review of the data provided in the Petitions, General Issues Supplement, letters from Alliance and Petitioners, and other information readily available to the Department indicates that Petitioners have established industry support.²⁶ First, the Petitions established support from

²¹ See Volume I of the Petitions, at I-5 – I-9 and Exhibits I-3 – I-9 and I-33; *see also* General Issues Supplement, at 4-9 and Exhibits I-SQ-1, I-SQ-5 - I-SQ-8.

²² *Id.* For further discussion, *see* India AD Initiation Checklist and PRC AD Initiation Checklist, at Attachment II.

²³ See Alliance Letter.

²⁴ See Petitioners' Response to the Alliance Letter.

²⁵ See Alliance Letter II.

²⁶ See India AD Initiation Checklist and PRC AD Initiation Checklist, at Attachment II.

domestic producers and workers accounting for more than 50 percent of the total production of the domestic like product and, as such, the Department is not required to take further action in order to evaluate industry support (*e.g.*, polling).²⁷ Second, the domestic producers and workers have met the statutory criteria for industry support under section 732(c)(4)(A)(i) of the Act because the domestic producers and workers who support the Petitions account for at least 25 percent of the total production of the domestic like product.²⁸ Finally, the domestic producers and workers have met the statutory criteria for industry support under section 732(c)(4)(A)(ii) of the Act because the domestic producers and workers who support the Petitions account for more than 50 percent of the production of the domestic like product produced by that portion of the industry expressing support for, or opposition to, the Petitions.²⁹ Accordingly, the Department determines that the Petitions were filed on behalf of the domestic industry within the meaning of section 732(b)(1) of the Act.

The Department finds that Petitioners filed the Petitions on behalf of the domestic industry because they are interested parties as defined in sections 771(9)(C) and (D) of the Act and they have demonstrated sufficient industry support with respect to the AD investigations that they are requesting the Department initiate.³⁰

Allegations and Evidence of Material Injury and Causation

Petitioners allege that the U.S. industry producing the domestic like product is being materially injured, or is threatened with material injury, by reason of the imports of the subject merchandise sold at less than normal value (NV). In addition, with regard to India, Petitioners

²⁷ See section 732(c)(4)(D) of the Act; *see also* India AD Initiation Checklist and PRC AD Initiation Checklist, at Attachment II.

²⁸ See India AD Initiation Checklist and PRC AD Initiation Checklist, at Attachment II.

²⁹ *Id.*

³⁰ *Id.*

allege that subject imports exceed the negligibility threshold provided for under section 771(24)(A) of the Act.³¹

With regard to the PRC, Petitioners argue that the covered tires are entered under at least fifteen basket categories that do not permit the imports to be reliably quantified based on publicly available data. Accordingly, the data do not show whether imports from the PRC meet the statutory requirements for negligibility. However, Petitioners allege and provide supporting evidence that 1) there is a reasonable indication that data obtained in the ITC's investigation will establish that imports exceed the negligibility threshold,³² and 2) there is the potential that imports from the PRC will imminently exceed the negligibility threshold. Petitioners' arguments regarding the limitations of publicly available import data and the collection of scope-specific import data in the ITC's investigation are consistent with the SAA. Furthermore, Petitioners' arguments regarding the potential for imports from the PRC to imminently exceed the negligibility threshold are consistent with the statutory criteria for "negligibility in threat analysis" under section 771(24)(A)(iv) of the Act, which provides that imports shall not be treated as negligible if there is a potential that subject imports from a country will imminently exceed the statutory requirements for negligibility.

Petitioners contend that the industry's injured condition is illustrated by reduced market share; decline in shipments, production, and capacity utilization; underselling and price suppression or depression; reduced employment variables; lost sales and revenues; and decline in financial performance.³³ We have assessed the allegations and supporting evidence regarding material injury, threat of material injury, and causation, and we have determined that these

³¹ See Volume I of the Petitions, at I-27, I-28 and Exhibit I-17.

³² See *Statement of Administrative Action* (SAA), H.R. Doc. No. 103-316, Vol. 1, (1994), at 857; see also Volume I of the Petitions, at I-29 – I-34 and Exhibits I-17 – I-21.

³³ See Volume I of the Petitions, at I-18 – I-22, I-24 – I-61 and Exhibits I-14, I-15, I-17 – I-37; see also General Issues Supplement, at 1-3 and Exhibits I-SQ-1 and I-SQ-4.

allegations are properly supported by adequate evidence and meet the statutory requirements for initiation.³⁴

Allegations of Sales at Less-Than-Fair-Value

The following is a description of the allegations of sales at less-than-fair-value upon which the Department based its decision to initiate investigations of imports of off road tires from India and the PRC. The sources of data for the deductions and adjustments relating to U.S. price and NV are discussed in greater detail in the country-specific initiation checklists.

Export Price

India

For India, Petitioners based U.S. prices on price quotes to customers in the United States for off road tires produced in, and exported from, India by both Alliance Tire Group and Balkrishna Industries Limited (BKT).³⁵ Petitioners made deductions from U.S. price for movement expenses.³⁶ Petitioners also deducted from U.S. price brokerage and handling expenses.³⁷

PRC

Petitioners based U.S. price on an export price (EP) derived from import data for wheel and tire assemblies (*i.e.*, tires mounted on wheels) of farm wagons and carts classified under Harmonized Tariff Schedule sub-heading 8716.9010.20 as obtained from the ITC's Trade

³⁴ See India AD Initiation Checklist and PRC AD Initiation Checklist, at Attachment III, Analysis of Allegations and Evidence of Material Injury and Causation for the Antidumping and Countervailing Duty Petitions Covering Certain New Pneumatic Off-the-Road Tires from India, the People's Republic of China, and Sri Lanka.

³⁵ See India AD Initiation Checklist; *see also* Volume IV of the Petitions, at IV-2; and First India Supplemental Response at IV-SQ-1 and Exhibit IV-SQ-1.

³⁶ See India AD Initiation Checklist; *see also* Volume IV of the Petitions, at IV-2 and IV-3 and Exhibit IV-3; and First India Supplemental Response at Exhibit IV-SQ-2.

³⁷ See India AD Initiation Checklist; *see also* Volume IV of the Petitions, at IV-3 and Exhibit IV-4; and First India Supplemental Response at IV-SQ-1 and Exhibit IV-SQ-3.

DataWeb.³⁸ Because these data were for wheel and tire assemblies, in order to derive a comparison U.S. price for tires only, Petitioners selected four Titan (*i.e.*, one of the petitioning entities) models of tires sold in assemblies that are most similar to those PRC tires that were imported as part of assemblies under HTS 8716.9010.20. Using Titan's actual sales of these assemblies during the POI, Petitioners calculated ratios for both the portion of weight attributable to the tires and the portion of the per-kilogram price attributable to tires in these four assemblies.³⁹ After deducting unrebated export tax and foreign brokerage and handling from the HTS 8716.9010.20 import data to determine the EP for assemblies,⁴⁰ Petitioners applied the calculated ratios to the adjusted U.S. price for assemblies in order to derive a comparison U.S. price for tires only.⁴¹

In addition, Petitioners obtained 13 free-on-board (FOB) PRC prices from publicly-available internet sources of certain subject wheel and tire assemblies.⁴² Similarly, Petitioners matched each product in the internet price quotes with Titan assembly sales that included a tire that was closest in size to the model in the internet price quote and calculated ratios for price and weight attributable to tires based on Titan's assembly sales.⁴³ After deducting unrebated export tax, foreign brokerage and handling, and inland freight from the factory to the port of export,⁴⁴ Petitioners applied the calculated ratios to the adjusted price quotes of assemblies in order to derive comparison U.S. prices for tires only.⁴⁵

³⁸ See Volume II of the Petitions, at II-2 through II-4, Exhibits II-2, II-2(A), II-2(C); PRC Supplemental Response at 3, Exhibits II-SQ-9, and II-SQ-10.

³⁹ See PRC Supplemental Response at 2, Exhibits II-SQ-3 and II-SQ-4.

⁴⁰ Petitioners stated they conservatively did not include an adjustment for inland freight from the factory to the port because information regarding the location of the companies exporting the farm wagon and cart wheel and tire assemblies was not reasonably available.

⁴¹ See Volume II of the Petitions Exhibit II-2.

⁴² *Id.*, at II-4, Exhibits II-1, II-2, II-2(G).

⁴³ *Id.*, at II-4, Exhibits II-1, II-2, II-2(B), II-2(G); PRC Supplemental Response at 2, Exhibits II-SQ-3, II-SQ-4, II-SQ-11.

⁴⁴ See Volume II of the Petitions at Exhibit II-2, II-2(H), II-9(J), B), II-2(F), II-9(G), II-9(H); PRC Supplemental

Petitioners valued foreign brokerage and handling and foreign inland truck freight based on data reported in the *Doing Business 2016: Thailand*.⁴⁶ The Department corrected for a conversion error in the calculation of per kilogram per kilometer truck freight as submitted by Petitioners.⁴⁷

Normal Value

India

For India, Petitioners asserted that they were unable to obtain pricing data for off road tires sold in the home or third country markets.⁴⁸ Consequently, pursuant to section 773(a)(4) of the Act, Petitioners relied on constructed value (CV) as the basis for NV.⁴⁹

Normal Value Based on Constructed Value

Pursuant to section 773(e) of the Act, CV consists of the cost of manufacturing (COM); selling, general, and administrative (SG&A) expenses; financial expenses; packing expenses, and profit. Petitioners calculated COM based on a U.S. producer's experience adjusted for known differences between the industry in the United States and the industry in India during the proposed POI.⁵⁰ Using publicly available data to account for price differences, Petitioners multiplied the U.S. producer's usage quantities by the submitted value of the inputs used to manufacture off road tires in India.⁵¹ The U.S. producer's labor cost was adjusted to reflect the

Response at 4, Exhibits II-SQ-7, II-SQ-8.

⁴⁵ See Volume II of the Petitions at Exhibits II-2, II-2(B), II-2(D), PRC Supplemental Response at 2, Exhibits II-SQ-3, II-SQ-4, II-SQ-11.

⁴⁶ See Volume II of the Petitions at Exhibit II-9, II-9(G), II-9(H), PRC Supplemental Response at 4, Exhibits II-SQ-7 and II-SQ-8.

⁴⁷ See PRC AD Checklist.

⁴⁸ See Volume IV of the Petitions, at IV-4 and First India Supplement Response at IV-SQ-2 and IV-SQ-3..

⁴⁹ In accordance with section 505(a) of the Trade Preferences Extension Act of 2015, amending section 773(b)(2) of the Act, for the India investigation, the Department will request information necessary to calculate the CV and cost of production (COP) to determine whether there are reasonable grounds to believe or suspect that sales of the foreign like product have been made at prices that represent less than the COP of the product. The Department no longer requires a COP allegation to conduct this analysis.

⁵⁰ See India AD Initiation Checklist.

⁵¹ *Id.*

experience of BKT, an Indian producer of off road tires, based on BKT's March 31, 2015 audited financial statements. To determine fixed overhead (including energy and packing material costs), SG&A, financial expenses, and profit, Petitioners again relied on BKT's March 31, 2015, financial statements.⁵²

PRC

With respect to the PRC, Petitioners stated that the Department has found the PRC to be a non-market economy (NME) country in every administrative proceeding in which the PRC has been involved.⁵³ In accordance with section 771(18)(C)(i) of the Act, the presumption of NME status remains in effect until revoked by the Department. The presumption of NME status for the PRC has not been revoked by the Department and, therefore, remains in effect for purposes of the initiation of this investigation. Accordingly, the NV of the product is appropriately based on factors of production (FOPs) valued in a surrogate market economy country, in accordance with section 773(c) of the Act. In the course of this investigation, all parties, and the public, will have the opportunity to provide relevant information related to the issues of the PRC's NME status and the granting of separate rates to individual exporters.

Petitioners claim that Thailand is an appropriate surrogate country because it is a market economy that is at a level of economic development comparable to that of the PRC and it is a significant producer of the merchandise under consideration.⁵⁴

Based on the information provided by Petitioners, we believe it is appropriate to use Thailand as a surrogate country for initiation purposes. Interested parties will have the opportunity to submit comments regarding surrogate country selection and, pursuant to 19 CFR 351.301(c)(3)(i), will be provided an opportunity to submit publicly available information to

⁵² *Id.*

⁵³ *See* Volume II of the Petitions, at 5.

⁵⁴ *Id.*, at 6.

value FOPs within 30 days before the scheduled date of the preliminary determination.

Factors of Production

Petitioners based the FOPs for materials and labor on Titan's consumption rates for producing off road tires.⁵⁵ Petitioners note that Titan's production process is comparable to that of producers of mounted off road tires in the PRC.⁵⁶ Petitioners valued the estimated factors of production using surrogate values from Thailand.⁵⁷

Valuation of Raw Materials

For direct materials, Petitioners valued certain rubber components based on the daily prices of natural rubber published by the Rubber Research Institute of Thailand from July 1, 2015, to December 31, 2015 and other inputs based on publicly-available data for Thai imports obtained from the Global Trade Atlas (GTA) for the period covering June 2015 through November 2015, the most POI-contemporaneous data available at the time the Petition was filed.⁵⁸ Petitioners excluded all import values from countries previously determined by the Department to maintain broadly available, non-industry-specific export subsidies and from countries previously determined by the Department to be NME countries. In addition, in accordance with the Department's practice, the average import value excludes imports that were labeled as originating from an unidentified country. The Department determines that the surrogate values used by Petitioners are reasonably available and, thus, are acceptable for purposes of initiation.

⁵⁵ See Volume II of the Petitions, at II-9, Exhibits II-2(C) and II-2(D), PRC Supplemental Response at 2, Exhibits II-SQ-12 through II-SQ-14.

⁵⁶ See PRC Supplemental Response at 1 and Exhibit II-SQ-1.

⁵⁷ See Volume II of the Petitions at II-5 through II-7.

⁵⁸ Per the Department's instruction, Petitioners used the surrogate values using the GTA trade data for the most recent six-month period (*i.e.*, June-November 2015) because the trade data for December 2015 is not available; *see* PRC Supplemental Response at 3, Exhibits II-SQ-6.

Valuation of Labor

Petitioners valued labor using quarterly Thai labor data published by Thailand's National Statistics Office (NSO).⁵⁹ Specifically, Petitioners relied on data pertaining to wages and benefits earned by Thai workers engaged in the manufacturing sector of the Thai economy. Petitioners converted the wage rates to hourly and converted to U.S. Dollars using the average exchange rate during the POI.

Valuation of Energy, Factory Overhead, Selling, General and Administrative Expenses (SG&A), and Profit

Petitioners calculated surrogate financial ratios (*i.e.*, factory overhead (including energy), SG&A expenses, and profit) using the audited financial statements of S. R. Tyres Co., Ltd., Hihero Co., Ltd., and Hwa Fong Rubber, as used in the 2013-2014 administrative review of the existing antidumping order on new pneumatic off-the-road tires from the PRC.⁶⁰

Fair Value Comparisons

Based on the data provided by Petitioners, there is reason to believe that imports of off road tires from India and the PRC are being, or are likely to be, sold in the United States at less-than-fair-value. Based on comparisons of EP to CV in accordance with sections 772 and 773 of the Act, the estimated dumping margins for off road tires from India range from 10.77 to 76.45 percent.⁶¹ Based on comparisons of EP to NV, in accordance with section 773(c) of the Act, the estimated dumping margins for off road tires from the PRC range from 11.20 to 77.69 percent.⁶²

⁵⁹ See Volume II of the Petitions at Exhibit II-9(F).

⁶⁰ *Id.*, at Exhibits II-9(L).

⁶¹ See India AD Initiation Checklist.

⁶² See PRC AD Initiation Checklist.

Initiation of Less-than-Fair-Value Investigations

Based upon the examination of the AD Petitions on off road tires from India and the PRC, we find that the Petitions meet the requirements of section 732 of the Act. Therefore, we are initiating AD investigations to determine whether imports of off road tires from India and the PRC are being, or are likely to be, sold in the United States at less-than-fair value. In accordance with section 733(b)(1)(A) of the Act and 19 CFR 351.205(b)(1), unless postponed, we will make our preliminary determinations no later than 140 days after the date of this initiation.

On June 29, 2015, the President of the United States signed into law the Trade Preferences Extension Act of 2015, which made numerous amendments to the AD and CVD law.⁶³ The 2015 law does not specify dates of application for those amendments. On August 6, 2015, the Department published an interpretative rule, in which it announced the applicability dates for each amendment to the Act, except for amendments contained in section 771(7) of the Act, which relate to determinations of material injury by the ITC.⁶⁴ The amendments to sections 771(15), 773, 776, and 782 of the Act are applicable to all determinations made on or after August 6, 2015, and, therefore, apply to these AD investigations.⁶⁵

Respondent Selection

Petitioners named six companies from India as producers/exporters of subject off road tires.⁶⁶ Following standard practice in AD investigations involving market economy countries, for the India AD case, the Department intends to select respondents based on U.S. Customs and

⁶³ See Trade Preferences Extension Act of 2015, Pub. L. No. 114-27, 129 Stat. 362 (2015).

⁶⁴ See *Dates of Application of Amendments to the Antidumping and Countervailing Duty Laws Made by the Trade Preferences Extension Act of 2015*, 80 FR 46793 (August 6, 2015) (*Applicability Notice*).

⁶⁵ *Id.*, at 46794-95. The 2015 amendments may be found at <https://www.congress.gov/bill/114th-congress/house-bill/1295/text/pl>.

⁶⁶ See Volume I of the Petitions, at Exhibit I-13.

Border Protection (CBP) data for U.S. imports under the appropriate Harmonized Tariff Schedule of the United States (“HTSUS”) numbers listed in the “Scope of the Investigation” section above. We intend to release the CBP data under Administrative Protective Order (APO) to all parties with access to information protected by APO within five business days of publication of this *Federal Register* notice.

Interested parties wishing to comment regarding the CBP data and/or respondent selection for India must do so within seven calendar days after the placement of the CBP data on the record of this investigation. Parties wishing to submit rebuttal comments should submit those comments five calendar days after the deadline for the initial comments. An electronically-filed document must be received successfully in its entirety by the Department’s electronic records system, ACCESS, by 5:00 p.m. ET by the date noted above. We intend to make our decision regarding respondent selection within 20 days of publication of this notice.

With respect to the PRC, Petitioners named 124 companies as producers/exporters of off road tires.⁶⁷ In accordance with our standard practice for respondent selection in cases involving NME countries, we intend to issue quantity and value (Q&V) questionnaires to producers/exporters of merchandise subject to this investigation⁶⁸ and base respondent selection on the responses received, ensuring that potential overlap with products covered by the existing AD and CVD orders is eliminated. In addition, the Department will post the Q&V questionnaire along with filing instructions on the Enforcement and Compliance website at <http://www.trade.gov/enforcement/news.asp>.

Exporters/producers of off road tires from the PRC that do not receive Q&V

⁶⁷ See Volume I of the Petition at I-15 and Exhibit I-12; see also PRC Supplemental Response at 2 and Exhibit II-SQ-2.

⁶⁸ See Appendix I, “Scope of the Investigations”, which for the PRC, excludes products covered by the existing antidumping and countervailing duty orders on Certain New Pneumatic Off-the-Road Tires from the People’s Republic of China.

questionnaires by mail may still submit a response to the Q&V questionnaire and can obtain a copy from the Enforcement and Compliance website. The Department will establish an exact deadline by which Q&V responses must be submitted in the questionnaire itself, as subsequently released to potential respondents and posted to the Enforcement and Compliance website. All Q&V responses must be filed electronically via ACCESS.

Separate Rates

In order to obtain separate-rate status in an NME investigation, exporters and producers must submit a separate-rate application.⁶⁹ The specific requirements for submitting a separate-rate application in the PRC investigation are outlined in detail in the application itself, which is available on the Department's website at <http://enforcement.trade.gov/nme/nme-sep-rate.html>. The separate-rate application will be due 30 days after publication of this initiation notice.⁷⁰ Exporters and producers who submit a separate-rate application and have been selected as mandatory respondents will be eligible for consideration for separate-rate status only if they respond to all parts of the Department's AD questionnaire as mandatory respondents. The Department requires that respondents from the PRC submit a response to both the Q&V questionnaire and the separate-rate application by their respective deadlines in order to receive consideration for separate-rate status.

⁶⁹ See Policy Bulletin 05.1: Separate-Rates Practice and Application of Combination Rates in Antidumping Investigation involving Non-Market Economy Countries (April 5, 2005), available at <http://enforcement.trade.gov/policy/bull05-1.pdf> (Policy Bulletin 05.1).

⁷⁰ Although in past investigations this deadline was 60 days, consistent with 19 CFR 351.301(a), which states that "the Secretary may request any person to submit factual information at any time during a proceeding," this deadline is now 30 days.

Use of Combination Rates

The Department will calculate combination rates for certain respondents that are eligible for a separate rate in an NME investigation. The Separate Rates and Combination Rates

Bulletin states:

{w}hile continuing the practice of assigning separate rates only to exporters, all separate rates that the Department will now assign in its NME Investigation will be specific to those producers that supplied the exporter during the period of investigation. Note, however, that one rate is calculated for the exporter and all of the producers which supplied subject merchandise to it during the period of investigation. This practice applies both to mandatory respondents receiving an individually calculated separate rate as well as the pool of non-investigated firms receiving the weighted-average of the individually calculated rates. This practice is referred to as the application of “combination rates” because such rates apply to specific combinations of exporters and one or more producers. The cash-deposit rate assigned to an exporter will apply only to merchandise both exported by the firm in question and produced by a firm that supplied the exporter during the period of investigation.⁷¹

Distribution of Copies of the Petitions

In accordance with section 732(b)(3)(A) of the Act and 19 CFR 351.202(f), copies of the public version of the Petitions have been provided to the governments of India and the PRC via ACCESS. To the extent practicable, we will attempt to provide a copy of the public version of the Petitions to each exporter named in the Petitions, as provided under 19 CFR 351.203(c)(2).

ITC Notification

We will notify the ITC of our initiation, as required by section 732(d) of the Act.

Preliminary Determinations by the ITC

The ITC will preliminarily determine, within 45 days after the date on which the Petitions were filed, whether there is a reasonable indication that imports of off road tires from India and the PRC are materially injuring or threatening material injury to a U.S. industry.⁷² A negative

⁷¹ See Policy Bulletin 05.1 at 6 (emphasis added).

⁷² See section 733(a) of the Act.

ITC determination for any country will result in the investigation being terminated with respect to that country;⁷³ otherwise, these investigations will proceed according to statutory and regulatory time limits.

Submission of Factual Information

Factual information is defined in 19 CFR 351.102(b)(21) as: (i) evidence submitted in response to questionnaires; (ii) evidence submitted in support of allegations; (iii) publicly available information to value factors under 19 CFR 351.408(c) or to measure the adequacy of remuneration under 19 CFR 351.511(a)(2); (iv) evidence placed on the record by the Department; and (v) evidence other than factual information described in (i)–(iv). Any party, when submitting factual information, must specify under which subsection of 19 CFR 351.102(b)(21) the information is being submitted⁷⁴ and, if the information is submitted to rebut, clarify, or correct factual information already on the record, to provide an explanation identifying the information already on the record that the factual information seeks to rebut, clarify, or correct.⁷⁵ Time limits for the submission of factual information are addressed in 19 CFR 351.301, which provides specific time limits based on the type of factual information being submitted. Please review the regulations prior to submitting factual information in these investigations.

Extensions of Time Limits

Parties may request an extension of time limits before the expiration of a time limit established under 19 CFR 351, or as otherwise specified by the Secretary. In general, an extension request will be considered untimely if it is filed after the expiration of the time limit established under 19 CFR 351 expires. For submissions that are due from multiple parties

⁷³ *Id.*

⁷⁴ *See* 19 CFR 351.301(b).

⁷⁵ *See* 19 CFR 351.301(b)(2).

simultaneously, an extension request will be considered untimely if it is filed after 10:00 a.m. ET on the due date. Under certain circumstances, we may elect to specify a different time limit by which extension requests will be considered untimely for submissions which are due from multiple parties simultaneously. In such a case, we will inform parties in the letter or memorandum setting forth the deadline (including a specified time) by which extension requests must be filed to be considered timely. An extension request must be made in a separate, stand-alone submission; under limited circumstances we will grant untimely-filed requests for the extension of time limits. Review *Extension of Time Limits; Final Rule*, 78 FR 57790 (September 20, 2013), available at <http://www.gpo.gov/fdsys/pkg/FR-2013-09-20/html/2013-22853.htm>, prior to submitting factual information in these investigations.

Certification Requirements

Any party submitting factual information in an AD or CVD proceeding must certify to the accuracy and completeness of that information.⁷⁶ Parties are hereby reminded that revised certification requirements are in effect for company/government officials, as well as their representatives. Investigations initiated on the basis of petitions filed on or after August 16, 2013, and other segments of any AD or CVD proceedings initiated on or after August 16, 2013, should use the formats for the revised certifications provided at the end of the *Final Rule*.⁷⁷ The Department intends to reject factual submissions if the submitting party does not comply with applicable revised certification requirements.

⁷⁶ See section 782(b) of the Act.

⁷⁷ See *Certification of Factual Information to Import Administration during Antidumping and Countervailing Duty Proceedings*, 78 FR 42678 (July 17, 2013) (*Final Rule*); see also frequently asked questions regarding the *Final Rule*, available at http://enforcement.trade.gov/tlei/notices/factual_info_final_rule_FAQ_07172013.pdf.

Notification to Interested Parties

Interested parties must submit applications for disclosure under administrative protective order (APO) in accordance with 19 CFR 351.305. On January 22, 2008, the Department published *Antidumping and Countervailing Duty Proceedings: Documents Submission Procedures; APO Procedures*, 73 FR 3634 (January 22, 2008). Parties wishing to participate in these investigations should ensure that they meet the requirements of these procedures (*e.g.*, the filing of letters of appearance as discussed in 19 CFR 351.103(d)).

This notice is issued and published pursuant to section 777(i) of the Act.

Dated: February 3, 2016.

Paul Piquado
Assistant Secretary
for Enforcement and Compliance

Appendix I

Scope of the Investigations

The scope of these investigations is certain new pneumatic off-the-road tires (certain off road tires). Certain off road tires are tires with an off road tire size designation. The tires included in the scope may be either tube-type⁷⁸ or tubeless, radial, or non-radial, regardless of whether for original equipment manufacturers or the replacement market.

Subject tires may have the following prefix or suffix designation, which appears on the sidewall of the tire:

Prefix designations:

DH – Identifies a tire intended for agricultural and logging service which must be mounted on a DH drop center rim.

VA – Identifies a tire intended for agricultural and logging service which must be mounted on a VA multipiece rim.

IF – Identifies an agricultural tire to operate at 20 percent higher rated load than standard metric tires at the same inflation pressure.

VF – Identifies an agricultural tire to operate at 40 percent higher rated load than standard metric tires at the same inflation pressure.

Suffix designations:

ML – Mining and logging tires used in intermittent highway service.

DT – Tires primarily designed for sand and paver service.

NHS – Not for Highway Service.

TG – Tractor Grader, off-the-road tire for use on rims having bead seats with nominal +0.188" diameter (not for highway service).

K – Compactor tire for use on 5° drop center or semi-drop center rims having bead seats with nominal minus 0.032 diameter.

IND – Drive wheel tractor tire used in industrial service.

⁷⁸ While tube-type tires are subject to the scope of these proceedings, tubes and flaps are not subject merchandise and therefore are not covered by the scope of these proceedings, regardless of the manner in which they are sold (*e.g.*, sold with or separately from subject merchandise).

SL – Service limited to agricultural usage.

FI – Implement tire for agricultural towed highway service.

CFO – Cyclic Field Operation.

SS – Differentiates tires for off-highway vehicles such as mini and skid-steer loaders from other tires which use similar size designations such as 7.00-15TR and 7.00-15NHS, but may use different rim bead seat configurations.

All tires marked with any of the prefixes or suffixes listed above in their sidewall markings are covered by the scope regardless of their intended use.

In addition, all tires that lack any of the prefixes or suffixes listed above in their sidewall markings are included in the scope, regardless of their intended use, as long as the tire is of a size that is among the numerical size designations listed in the following sections of the Tire and Rim Association Year Book, as updated annually, unless the tire falls within one of the specific exclusions set forth below. The sections of the Tire and Rim Association Year Book listing numerical size designations of covered certain off road tires include:

The table of mining and logging tires included in the section on Truck-Bus tires;

The entire section on Off-the-Road tires;

The entire section on Agricultural tires; and

The following tables in the section on Industrial/ATV/Special Trailer tires:

- Industrial, Mining, Counterbalanced Lift Truck (Smooth Floors Only);
- Industrial and Mining (Other than Smooth Floors);
- Construction Equipment;
- Off-the-Road and Counterbalanced Lift Truck (Smooth Floors Only);
- Aerial Lift and Mobile Crane; and
- Utility Vehicle and Lawn and Garden Tractor.

Certain off road tires, whether or not mounted on wheels or rims, are included in the scope. However, if a subject tire is imported mounted on a wheel or rim, only the tire is covered by the scope. Subject merchandise includes certain off road tires produced in the subject countries whether mounted on wheels or rims in a subject country or in a third country. Certain off road tires are covered whether or not they are accompanied by other parts, *e.g.*, a wheel, rim, axle parts, bolts, nuts, etc. Certain off road tires that enter attached to a vehicle are not covered by the scope.

Excluded from the scope of these investigations are any products covered by the existing antidumping and countervailing duty orders on Certain New Pneumatic Off-the-Road Tires from the People's Republic of China. *See Certain New Pneumatic Off-the-Road Tires From the People's Republic of China: Notice of Amended Final Affirmative Determination of Sales at Less*

Than Fair Value and Antidumping Duty Order, 73 FR 51624 (September 4, 2008); *Certain New Pneumatic Off-the-Road Tires From the People's Republic of China: Countervailing Duty Order*, 73 FR 51627 (September 4, 2008).⁷⁹

In addition, specifically excluded from the scope are passenger vehicle and light truck tires, racing tires, mobile home tires, motorcycle tires, all-terrain vehicle tires, bicycle tires, on-road or on-highway trailer tires, and truck and bus tires. Such tires generally have in common that the symbol “DOT” must appear on the sidewall, certifying that the tire conforms to applicable motor vehicle safety standards. Such excluded tires may also have the following prefixes and suffixes included as part of the size designation on their sidewalls:

Prefix letter designations:

AT – Identifies a tire intended for service on All-Terrain Vehicles;

P – Identifies a tire intended primarily for service on passenger cars;

LT – Identifies a tire intended primarily for service on light trucks;

T – Identifies a tire intended for one-position “temporary use” as a spare only; and

ST – Identifies a special tire for trailers in highway service.

Suffix letter designations:

TR – Identifies a tire for service on trucks, buses, and other vehicles with rims having specified rim diameter of nominal plus 0.156” or plus 0.250”;

MH – Identifies tires for Mobile Homes;

HC – Identifies a heavy duty tire designated for use on “HC” 15” tapered rims used on trucks, buses, and other vehicles. This suffix is intended to differentiate among tires for light trucks, and other vehicles or other services, which use a similar designation.

Example: 8R17.5 LT, 8R17.5 HC;

LT – Identifies light truck tires for service on trucks, buses, trailers, and multipurpose passenger vehicles used in nominal highway service;

ST – Special tires for trailers in highway service; and

⁷⁹ In these prior investigations, the Department found that imports of off road tires mounted on wheels were not within the scope of subject merchandise. See *Certain New Pneumatic Off-The-Road Tires from the People's Republic of China: Final Affirmative Determination of Sales at Less Than Fair Value and Partial Affirmative Determination of Critical Circumstances*, 73 FR 40485 (July 15, 2008) and accompanying Issues and Decision Memorandum at Comment 19.

M/C – Identifies tires and rims for motorcycles.

The following types of tires are also excluded from the scope: Pneumatic tires that are not new, including recycled or retreaded tires and used tires; non-pneumatic tires, including solid rubber tires; aircraft tires; and turf, lawn and garden, and golf tires. Also excluded from the scope are mining and construction tires that have a rim diameter equal to or exceeding 39 inches. Such tires may be distinguished from other tires of similar size by the number of plies that the construction and mining tires contain (minimum of 16) and the weight of such tires (minimum 1500 pounds).

The subject merchandise is currently classifiable under Harmonized Tariff Schedule of the United States (HTSUS) subheadings: 4011.20.1025, 4011.20.1035, 4011.20.5030, 4011.20.5050, 4011.61.0000, 4011.62.0000, 4011.63.0000, 4011.69.0050, 4011.92.0000, 4011.93.4000, 4011.93.8000, 4011.94.4000, 4011.94.8000, 8431.49.9038, 8431.49.9090, 8709.90.0020, and 8716.90.1020. Tires meeting the scope description may also enter under the following HTSUS subheadings: 4011.99.4550, 4011.99.8550, 8424.90.9080, 8431.20.0000, 8431.39.0010, 8431.49.1090, 8431.49.9030, 8432.90.0005, 8432.90.0015, 8432.90.0030, 8432.90.0080, 8433.90.5010, 8503.00.9560, 8708.70.0500, 8708.70.2500, 8708.70.4530, 8716.90.5035 and 8716.90.5055. While HTSUS subheadings are provided for convenience and customs purposes, the written description of the subject merchandise is dispositive.

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